

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	08-13555 (JMP)
Debtors.	:	(Jointly Administered)
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**DECLARATION AND DISCLOSURE STATEMENT OF MARÍA TERESA
FERNÁNDEZ MATEOS,
ON BEHALF OF J&A GARRIGUES, S.L.P.**

MARÍA TERESA FERNÁNDEZ MATEOS, declares and says:

1. I am Partner of J&A GARRIGUES, S.L.P. located at Plaza del Ayuntamiento, 29. 46002 Valencia, Spain (the "Firm").
2. Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors" and, collectively with their non-debtor affiliates, "Lehman"), have requested that the Firm provide legal advice services to the Debtors, and the Firm has consented to provide such services.
3. The Firm may have performed services in the past and may perform services in the future, in matters unrelated to these chapter 11 cases, for persons that are parties in interest in the Debtors' chapter 11 cases. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be claimants or employees of the Debtors, or other parties in interest in these chapter 11 cases. The Firm does not perform services for any such person in connection with these chapter 11 cases. In addition, the Firm does not have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates.
4. Neither I, nor any principal of, or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Firm.
5. Neither I, nor any principal of, or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates.
6. The Debtors owe the Firm € zero for prepetition services.
7. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the

Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Declaration.¹

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: Valencia, Spain; March, 23th, 2010.



MARÍA TERESA FERNÁNDEZ MATEOS

¹ If necessary.

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In re :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : Chapter 11 Case No.
Debtors. : 08-13555 (JMP)
: (Jointly Administered)
: :
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RETENTION QUESTIONNAIRE

TO BE COMPLETED BY PROFESSIONALS EMPLOYED BY LEHMAN BROTHERS
HOLDINGS INC. OR ANY OF ITS DEBTOR AFFILIATES (collectively, the "Debtors")

DO NOT FILE THIS QUESTIONNAIRE WITH THE COURT.
RETURN IT FOR FILING BY THE DEBTORS, TO:

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153
Attn: Jennifer Sapp
Christopher Stauble

All questions **must** be answered. Please use "none," "not applicable," or "N/A," as appropriate.
If more space is needed, please complete on a separate page and attach.

1. Name and address of firm: **J&A GARRIGUES, S.L.P.**

POST ADDRESS: PLAZA DEL AYUNTAMIENTO, N°29,
46002, VALENCIA, SPAIN

OFICIAL ADDRESS FOR TAX PURPOSES: C/ HERMOSILLA N°3
28.001 MADRID, SPAIN

2. Date of retention: 03.02.2010 (2nd March 2010)
3. Type of services provided (accounting, legal, etc.): LEGAL SERVICES

4. Brief description of services to be provided:

The Firm provided the Debtor with a legal report concerning different issues about Debtor's rights and legal position before a bankrupted company called LLANERA (*et. al.*)

5. Arrangements for compensation (hourly, contingent, etc.)

Contingent: The services rendered by the Firm were contingent upon the successful completion of the project, *i.e.*, the delivery of the legal report asked by the Debtor, once the different subjects were duly analyzed and set out by the Firm.

(a) ~~Average hourly rate (if applicable):~~

Total of € 3,286.

(b) Estimated average monthly compensation based on prepetition retention (if firm was employed prepetition): N/A

6. Prepetition claims against the Debtors held by the firm:

Amount of claim: N/A

Date claim arose: N/A

Source of Claim: N/A

7. Prepetition claims against the Debtors held individually by any member, associate, or professional employee of the firm:

Name: N/A

Status: N/A

Amount of Claim: N/A

Date claim arose: N/A

Source of claim: N/A

8. Stock of the Debtors currently held by the firm:

Kind of shares: N/A

No. of shares: N/A

9. Stock of the Debtors currently held individually by any member, associate, or professional employee of the firm:

Name: N/A

Status: **N/A**

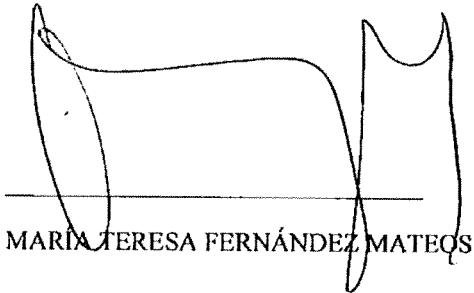
Kind of shares: **N/A**

No. of shares: **N/A**

10. Disclose the nature and provide a brief description of any interest adverse to the Debtors or to their estates with respect to the matters on which the above-named firm is to be employed.
N/A

11. Name of individual completing this form: **Maria Teresa Fernández Mateos**

Dated: Valencia, Spain; March, 23th, 2010.



MARIA TERESA FERNÁNDEZ MATEOS